Bragg v. *Patterson*, 85 Ala. 233, 235. The co-sureties may, however, by a private agreement of suretyship between themselves, modify this relation. Thus, a contract of the one surety to indemnify the other who signed at his request will relieve the latter from liability to contribution, and enable him to recover the whole of what he is compelled to pay. *Blake* v. *Cole*, 22 Pick. (Mass.) 97; *Apgar* v. *Hiller*, 24 N. J. L. 812. The first surety, under such circumstances, puts himself, as to the second, in the situation of a principal for the whole debt and must hence bear the ultimate burden of the obligation. But, by the weight of authority, the request alone is not enough to make the second surety a surety for, and not a surety with, the other. *Bagott* v. *Mullen*, 32 Ind. 332; *McKee* v. *Campbell*, 27 Mich. 497. See *Byers* v. *McClanahan*, 6 Gill & J. (Md.) 250. *Contra*, *Turner* v. *Davies*, 2 Esp. 479. The present decision seems, therefore, sound, though the court might well have taken a more liberal view of the facts. See *Apgar* v. *Hiller*, *supra*.

TAXATION — EXEMPTIONS — ASSIGNABILITY OF EXEMPTION GRANTED TO CORPORATION. — The charter of the X railroad company exempted its property forever from all taxes, and provided that the company was to pay the state each year 3 per cent of its earnings. It was further stipulated that all its rights, privileges, and immunities should go to its assignees. The charter and franchises of the X company came by mesne assignments into the hands of the Y company. A statute subsequently increased the uniform rate of taxation on railroads to 4 per cent, and the state sought to enforce this tax against the Y company. *Held*, that the state may enforce the tax. *State* v. *Great Northern Ry. Co.*, 119 N. W. 202 (Minn.).

A state may limit its right to tax corporations and no subsequent statute can extinguish the exemption granted. *Dodge* v. *Woolsey*, 18 How. (U. S.) 331. Such immunity, if directed to particular lands, may be enjoyed by assignees. *New Jersey* v. *Wilson*, 7 Cranch (U. S.) 164. But exemption of other corporate property from taxation is not assignable in the absence of statutory direction, express or implied from necessary construction. This well established doctrine is based on the ground that every presumption is to be entertained against the surrender of the sovereign right to tax. *Turnpike Co.* v. *Sanford*, 164 U. S. 578. Where, as in the case considered, a corporation claims, not total exemption, but a more favorable mode of taxation than that prescribed by general law, the courts incline to apply the same rule. See *Kentucky Ry. Co.* v. *Commonwealth*, 87 Ky. 661. Under a strict rule of construction, the assignability of all "immunities" by the original charter does not satisfy the requirement that the legislative intention to forego the right of taxation must unambiguously appear. *Kentucky Ry. Co.* v. *Commonwealth*, *supra*. But see *Louisville Ry. Co.* v. *Palmes*, 109 U. S. 244. Under this view the result in the case considered is sound. The decision is interesting as upsetting the so-called Minnesota doctrine, voiced in numerous dicta, in such cases as this.

TAXATION — EXEMPTIONS — EFFECT OF SUBSEQUENT GENERAL LAW. — A testator devised property to trustees to establish a hospital, provided the legislature should grant a liberal charter. In accordance with the memorial presented by the trustees, the legislature granted a charter which exempted the hospital's property from taxation and authorized it to receive the property in question. A part of this property, from which only the income was used for the purposes of the hospital, was assessed under the subsequent General Tax Law of 1896. *Held*, that the assessment is invalid. *People ex rel. Roosevelt Hospital* v. *Raymond*, 40 N. Y. L. J. 2021 (N. Y., Ct. App., Jan. 29, 1909).

If the property had been conveyed merely in general reliance upon the exemption, it is well settled in New York that the General Tax Law would terminate the exemption. *Matter of Huntington*, 168 N. Y. 399; *People ex rel. Cooper Union* v. *Gass*, 190 N. Y. 323. But a distinction is made in the principal case, because the conveyance was directly induced by the promise of exemption. See *People ex rel. Cooper Union* v. *Wells*, 180 N. Y. 537. Such a distinction is likely to give rise to difficult questions of fact. It cannot be based

upon the existence of a contract, for the state had previously reserved the right to alter corporate charters. See N. Y. CONST. (1846) Art. VIII, § 1. And the alteration of charters granted with such reservations is as justifiable, both constitutionally and morally, as the termination of special favors. See *Pratt Institute* v. *City of New York*, 183 N. Y. 151; *Commonwealth* v. *Fayette County Railroad Co.*, 55 Pa. St. 452. The language used in previous New York decisions under the General Tax Law, as well as in very similar cases in other states, seems to exclude the attempted distinction. See *Matter of Huntington*, *People ex rel. Cooper Union* v. *Gass*, *supra*; *Wagner Free Institute* v. *Philadelphia*, 132 Pa. St. 612. So, in view of the fact that the General Tax Law was intended to cover and reduce to uniformity the whole subject of exemptions from taxation, the court would have been justified in reaching an opposite conclusion. See *Pratt Institute* v. *City of New York*, *supra*; *Tracey* v. *Tuffly*, 134 U. S. 206.

TORTS — DEFENSES — DISCHARGE OF ONE JOINT TORT-FEASOR WITH RESERVATION OF RIGHTS AGAINST OTHERS. — For a consideration the plaintiff agreed to discharge one of several joint tort-feasors, with an express reservation of the right to go against the others, among whom was the defendant. *Held*, that the agreement should be construed, not as a release, but only as an agreement not to sue the promisee, and therefore it is no bar to an action against the defendant. *Edins* v. *Fletcher*, 98 Pac. 784 (Kan.).

A joint tort is an integral wrong as to which there can be but one satisfaction. *Seither* v. *Phila. Traction Co.*, 125 Pa. St. 397. Hence a discharge of one joint tort-feasor, if intended to be in satisfaction of the claim, operates as a release of all, and an attempted preservation of the rights against the others is void for repugnancy. *Gunther* v. *Lee*, 45 Md. 60. But on the other hand it is held that the acceptance of a payment from one wrongdoer as partial satisfaction and a release to that extent discharge the other wrongdoers merely *pro tanto*. *Pogel* v. *Meilke*, 60 Wis. 248; *Merchants Bank* v. *Curtiss*, 37 Barb. (N. Y.) 317. Again a covenant not to sue one does not release his joint tort-feasors. *Emerson* v. *Baylies*, 19 Pick. (Mass.) 55. The intent of the parties in an instrument like that in the principal case can be carried out only by construing it as an agreement not to sue, given in consideration of partial satisfaction for the tort. See 16 HARV. L. REV. 529. Such a construction is justifiable: the nature of an instrument depends on its intended effect as gathered from the entire document. *Berridge* v. *Glassey*, 112 Pa. St. 442. Here the intent of the plaintiff to release one tort-feasor is no stronger than his intent to preserve his rights against the others.

TRADE UNIONS — BOYCOTTS — JUSTIFICATION FOR USE OF "UNFAIR" LIST. — The plaintiff owned a lumber yard. Because it persisted in employing a workman objectionable to the Building Trades Union, that organization declared a strike against it, placed it on the "unfair" list, and notified the building contractors who bought supplies from it that a union rule forbade any member to work upon materials purchased from dealers on the "unfair" list. As a result, the contractors ceased to deal with the plaintiff and even broke existing contracts. *Held*, that the plaintiff is not entitled to an injunction. *Parkinson Co.* v. *Building Trades Council*, 98 Pac. 1027 (Cal.).

That a threatened secondary boycott is ever justifiable is denied even by those who would allow competition to justify a primary boycott. *Pickett* v. *Walsh*, 192 Mass. 572, 586, 587. See 20 HARV. L. REV. 434, 438. The main case reasons that since a rule forbade union men to work upon materials purchased from an "unfair" dealer, the union in notifying the plaintiff's customers that the plaintiff had been declared "unfair," was fulfilling a moral duty to protect the customers against the strike which would inevitably result if they continued to purchase from the plaintiff. But to argue so, it is submitted, is to beg the question. It is difficult to see what peculiar virtue attaches to a union rule by reason of its enactment prior to the controversy, or how an illegal